

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:)
)
CIRCUIT CITY STORES, INC., et. al.,¹) Case No 08-35653 (KRH)
)
Debtors.) Jointly Administered

**SUMMARY OF FIFTH INTERIM FEE APPLICATION OF ERNST & YOUNG LLP AS
ACCOUNTING AND TAX CONSULTANTS FOR THE DEBTORS FOR THE PERIOD
NOVEMBER 1, 2009 THROUGH JANUARY 31, 2010**

1.	Name of applicant:	Ernst & Young LLP
2.	Role of applicant:	Accounting and Tax Consultants for the Debtors and Debtors-in-Possession
3.	Date case filed:	November 10, 2008
4.	Date of application for employment:	November 18, 2008
5.	Date of order approving employment:	December 8, 2008, as of November 10, 2008
6.	Date of this application:	March 17, 2009
7.	Dates of services covered:	November 1, 2009 through January 31, 2010
8.	Total fees requested for this period	\$194,802.16
9.	Balance remaining in fee retainer account, not yet awarded	None
10.	Fees paid or advanced for this period	\$0.00

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc.(6796), Sky Venture Corp. (0311), Prahs, Inc.(n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

11.	Net amount of fee requested for this period	\$194,802.16
12.	Total expense reimbursement requested for this period	\$2,129.30
13.	Expenses paid or advanced for this period	\$0.00
14.	Net amount of expense reimbursements requested for this period	\$2,129.30
15.	Gross award requested for this period	\$196,931.46
16.	Net award requested for this period	\$196,931.46

History of Fees and Expenses

1. Dates, sources, and amounts of retainers received:

None.

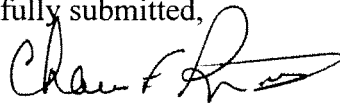
2. Dates, sources, and amounts of third party payments received:

None.

3. Prior fee and expense awards:

		Requested		Approved	
Date Filed	Period Covered	Fees	Expenses	Fees	Expenses
March 17, 2009	November 10, 2008 through January 31, 2009	\$717,048.99	\$4,025.70	\$700,186.86	\$4,025.70
June 15, 2009	February 1, 2009 through April 30, 2009	\$520,883.08	\$3,799.93	\$520,883.08	\$3,799.93
September 14, 2009	May 1, 2009 through July 31, 2009	\$429,595.73	\$1564.58	\$429,595.73	\$1564.58
December 15, 2009	August 1, 2009 through October 31, 2009	\$177,371.26	\$557.97	\$177,371.26	\$557.97

Respectfully submitted,



Charles F. Phillips, III
Partner, Ernst & Young LLP

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:)
)
CIRCUIT CITY STORES, INC., et. al.,¹) Case No 08-35653 (KRH)
)
Debtors.) Jointly Administered

**FIFTH INTERIM FEE APPLICATION OF ERNST & YOUNG LLP AS ACCOUNTING
AND TAX CONSULTANTS FOR THE DEBTORS FOR THE PERIOD NOVEMBER 1,
2009 THROUGH JANUARY 31, 2010**

Ernst & Young LLP (the “Applicant” or “E&Y LLP”), as Accounting and Tax Consultants to the Debtors, respectfully represents:

INTRODUCTION

1. This is the Applicant’s fifth interim application (the “Application”) for allowance and payment of compensation for professional services and reimbursement of expenses pursuant to sections 330 and 331 of title 11 of the United States Code (the “Bankruptcy Code”), Rule 2016 of the Federal Rules of Bankruptcy Procedure (the “Bankruptcy Rules”), the Guidelines for Fee Applications for Professionals in the Eastern District of Virginia Bankruptcy Cases (the “Guidelines”), and the Order under Bankruptcy Code Sections 105(a) and 331 Establishing Procedures for Interim Compensation, entered December 9, 2008 (Docket No. 830) (the “Interim Compensation Order,” and collectively, the “Applicable Guidelines and Orders”).

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSSstuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

2. This Application requests compensation for accounting and tax consulting services (the “Services”) rendered by the Applicant on behalf of the Debtors during the period November 1, 2009 through January 31, 2010 (the “Compensation Period”) and reimbursement of actual and necessary expenses incurred by (or first billed by outside vendors to) the Applicant during the Compensation Period in connection with the rendering of such Services. This Application complies with the Bankruptcy Code, the Bankruptcy Rules, the Guidelines and the Local Rules, as stated in the certification dated March 12, 2010 attached hereto as Exhibit A, made on behalf of the Applicant by Charles F. Phillips, III (the “Certification”).

3. This Application seeks the interim approval and allowance of compensation in the amount of \$194,802.16, representing the fees for the Applicant’s actual time charges for 432.0 hours of professional services rendered during the Compensation Period, plus reimbursement of actual and necessary expenses incurred in the amount of \$2,129.30, for a total of \$196,931.46, all as more fully set forth below. The Applicant submits that allowance and payment of these amounts are fully warranted given the actual and necessary services rendered to the Debtors by the Applicant as described in this Application.

4. In accordance with the Applicable Guidelines and Orders, the following exhibits are annexed to this Application:

- A. Exhibit A: Certification by Charles F. Phillips, III;
- B. Exhibit B: Summary of Professional Time;
- C. Exhibit C: Summary of Professional Time by Project Category;
- D. Exhibit D: Summary of Expenses and Disbursements; and
- E. Exhibit E: Detailed Description of Services Rendered.

JURISDICTION

5. This Court has subject matter jurisdiction to consider this matter pursuant to 28 U.S.C. § 1334. This is a core proceeding pursuant to 28 U.S.C. § 157(b). Venue is proper before this Court pursuant to 28 U.S.C. §§ 1408 and 1409.

BACKGROUND

6. On November 10, 2008 (the “Petition Date”), each of the Debtors filed a petition with this Court under chapter 11 of the Bankruptcy Code. The Debtors are operating their businesses and managing their property as debtors in possession pursuant to sections 1107(a) and 1108 of the Bankruptcy Code. No request for the appointment of a trustee or examiner has been made in these chapter 11 cases.

7. On December 9, 2008, this Court entered the Interim Compensation Order, which authorizes the monthly payment of eighty-five percent (85%) of fees and one hundred percent (100%) of expenses to retained professionals upon submission of timely monthly fee requests to, and provided no formal objections were filed by, the Debtors and their counsel, the U.S. Trustee, and counsel for any official committee appointed in these cases (collectively, the “Notice Parties”). The Interim Compensation Order also requires the submission of periodic interim fee applications and a final fee application for approval and allowance of compensation and reimbursement of expenses, upon which any formal objections not resolved consensually will be presented to the Court.

RETENTION OF ERNST & YOUNG LLP AND MONTHLY FEE STATEMENTS

8. On November 18, 2008, the Debtors filed their Application for Order Authorizing the Employment and Retention of Ernst & Young LLP as Accounting and Tax Consultants for the Debtors and Debtors in Possession Effective as of the Petition Date (Docket No. 193). On December 8, 2008, the Court entered an order approving the retention of E&Y LLP effective as of the Petition Date (Docket No. 793) (the “Original Retention Order”).

9. On December 12, 2008, the Debtors filed their Application to Expand the Scope of Employment and Retention of Ernst & Young LLP to Include Additional Tax Advisory Services, Effective as of November 10, 2008 (Docket No. 952) (the “First Expansion Application”). On December 24, 2008, the Court entered an order approving the First Expansion Application, effective as of the Petition Date (Docket No. 1277) (the “First Expansion Order”).

10. On August 7, 2009, the Debtors filed a second Application to Expand the Scope of Employment and Retention of Ernst & Young LLP to Include Further Tax Advisory Services, Effective as of March 1, 2009 (Docket No. 4395) (the “Second Expansion Application”). On September 1, 2009, the court entered an order approving the Second Expansion Application, effective as of March 1, 2009 (the “Second Expansion Order,” and together with the Original Retention Order and the First Expansion Order, the “Retention Order”).

11. On December 23, 2009, the Applicant circulated to the Notice Parties a monthly fee statement for the period November 1, 2009 through November 30, 2009, requesting \$86,852.85 in fees and \$0.00 in expenses (the “November Fee Statement”).

12. On January 12, 2010, the Applicant circulated to the Notice Parties a monthly fee statement for the period December 1, 2009 through December 31, 2009, requesting \$56,795.48 in fees and \$1,584.20 in expenses (the “December Fee Statement”).

13. On February 11, 2010, the Applicant circulated to the Notice Parties a monthly fee statement for the period January 1, 2010 through January 31, 2010, requesting \$51,153.83 in fees and \$545.10 in expenses (the “January Fee Statement,” and together with the November Fee Statement and the December Fee Statement, the “Monthly Fee Statements”).

14. No party has filed an objection to the Applicant’s Monthly Fee Statements, and neither the Applicant nor counsel for the Applicant has received any objections to the Monthly Fee Statements.

15. With respect to the Compensation Period, as of the date of this Application the Debtors

have paid the Applicant: none of the fees for professional services and none of the expenses invoiced under the Monthly Fee Statements.

16. No agreement or understanding exists between the Applicant and any other person for the sharing of compensation received from services rendered or in connection with Debtors' chapter 11 cases, nor shall the Applicant share or agree to share the compensation paid or allowed from Debtors' estates for such services with any other person.

SUMMARY OF SERVICES RENDERED

17. During the Compensation Period, the Applicant provided Services under a number of different discrete projects. The Services fall under the project categories of: Bankruptcy Process/Status Updates; IRS Account Analysis; IRS Controversy Assistance; Affidavit/Engagement Letter/Monthly Fee Application/Other Matters; Property Tax Project; and InterTan Restructuring. The following is a summary description of the services provided to the Debtors under each project category.

(A) Bankruptcy Process/Status Updates: Work in this project category included regular communication and correspondence with the Debtors, including telephone calls, emails, reviews of public filings, and other matters related to the status and timing of bankruptcy related activities needed to assist the Debtors in addressing tax matters that arose in connection with the bankruptcy. In connection with the foregoing services, E&Y LLP's professionals expended a total of 16.7 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services in the amount of \$11,659.87.

(B) IRS Account Analysis: E&Y LLP's professionals' work in this category included analyzing the Debtors' IRS account transcripts to determine whether the appropriate amounts of interest have been calculated and posted to the Debtors' account by the IRS and preparing the necessary tax filings to claim refunds of prior taxes resulting from Debtors' net operating losses incurred for tax purposes for the year ended February 28, 2009. In connection with the foregoing services, E&Y LLP's

professionals expended a total of 96.1 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$46,267.83.

(C) IRS Controversy Assistance: E&Y LLP professionals participated in phone conversations with Company management as well as with Internal Revenue Service (“IRS”) officials related to ongoing IRS audits and pending refund claims. In connection with the foregoing services, E&Y LLP’s professionals expended a total of 73.7 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$46,992.47.

(D) Affidavit/Engagement Letter/Monthly Fee Application/Other Administrative Matters: E&Y LLP professionals incurred time performing services relating to the organization and execution of the required bankruptcy retention and compensation process, including preparing and reviewing documents and disclosures required for inclusion within retention pleadings and affidavits, discussions with internal and external legal counsel regarding filing requirements under the Applicable Guidelines and Orders, and preparing fee submissions. E&Y LLP is not seeking reimbursement for the time spent by E&Y LLP’s in-house counsel nor fees paid by E&Y LLP to its external bankruptcy counsel in connection with its retention or billing in these chapter 11 cases. In connection with the foregoing services, E&Y LLP’s professionals expended a total of 27.4 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$16,006.20.

(E) Property Tax Project: E&Y LLP professionals provided services in developing and building a valuation model to value the Debtors’ stores’ taxable personal property and leasehold improvements, preparing a master valuation report to apply to all stores and a data sheet for each individual store valued, providing the Debtors with a draft taxpayer’s opinion of value for 2009 renditions yet to be filed and reviewing the tax assessments assigned by the taxing authorities. In connection with the foregoing services, E&Y LLP’s professionals expended a total of 197.0 hours

during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$60,603.45.

(F) InterTan Restructuring: E&Y LLP also assisted with the restructuring of the Debtors' Canadian operations including discussions with management and the Debtors' Canadian advisors, review of transaction steps to advise the Debtors on the proper tax reporting of the transaction in the U.S. and potential withholding tax ramifications of the proposed transactions. In connection with the foregoing services, E&Y LLP's professionals expended a total of 16.1 hours during the Compensation Period for which E&Y LLP seeks allowance of compensation for professional services of \$11,499.60.

18. The attached Exhibit B sets forth the names, titles, hourly rates (for projects not billed on fixed fee arrangement), and the number of hours billed by all partners, principals, executive directors, senior managers, managers, seniors and staff of the Applicant who rendered Services to the Debtors during the Compensation Period. The hourly rates comply with the terms of the applicable engagement letters as approved by the Retention Order, reflect the normal hourly rates for professional services charged by each partner, principal, manager and auditor of the Applicant for this type of work, and are consistent with rates typically charged by other comparable firms for this type of work.

19. Attached hereto as Exhibit C is a schedule specifying the amount of fees, separated by each project category.

20. Attached hereto as Exhibit D are contemporaneously maintained records of the expenses for which the Applicant is seeking reimbursement.

21. E&Y LLP's professionals have maintained contemporaneous time records which indicate the time that each professional spent working on a particular matter and the nature of the work performed. Copies of these time records are annexed to this Application as Exhibit E.

22. E&Y LLP has endeavored to reduce fees by assigning work to professionals with lower

hourly rates when appropriate.

23. All Services rendered by E&Y LLP for the Debtors during the Compensation Period were performed in connection with the representation of the Debtors in these Chapter 11 Cases.

THE REQUESTED COMPENSATION SHOULD BE ALLOWED

24. Section 330 of the Bankruptcy Code provides that a court may award a professional employed under section 327 of the Bankruptcy Code “reasonable compensation for actual necessary services rendered . . . and reimbursement for actual, necessary expenses.” 11 U.S.C. § 330(a)(1). Section 330(a)(3) further provides that in determining the amount of reasonable compensation to be awarded,

[T]he court shall consider the nature and extent, and the value of such services, taking into account all relevant factors, including –

(A) the time spent on such services;

(B) the rates charged for such services;

(C) whether the services were necessary to the administration of, or beneficial at the time at which the service was rendered toward the completion of, a case under this title;

(D) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title; and

(E) whether the compensation is reasonable based on the customary compensation charged by comparably skilled practitioners in cases other than cases under this title.

25. Under American Benefit Life Insurance Company v. Baddock (In re First Colonial Corp.), the United States Court of Appeals for the Fifth Circuit has enumerated twelve factors a bankruptcy court should evaluate in awarding professional fees. 544 F.2d 1291 (5th Cir. 1977) (abrogated on other grounds by statute). First Colonial remains applicable in the Eleventh Circuit to the determination of reasonableness of fees to be awarded under the Bankruptcy Code. Grant v. George Schuman Tire & Battery Co., 908 F.2d 874 (11th Cir. 1990). Those twelve factors are:

- A. The time and labor required;
- B. The novelty and difficult of the questions presented;
- C. The skill required to perform the services properly;
- D. The preclusion from other employment by the professional due to acceptance of the case;
- E. The customary fee for similar work in the community;
- F. Whether the fee is fixed or contingent;
- G. The time limitations imposed by the client or circumstances;
- H. The amount involved and results obtained;
- I. The experience, reputation and ability of the professionals;
- J. The undesirability of the case;
- K. The nature and length of the professional relationship with the client; and
- L. Awards in similar cases.

First Colonial, 544 F.2d at 1298-99.

26. Based on the standards set forth in section 330 of the Bankruptcy Code and First Colonial, the Applicant believes that the fair and reasonable value of its services rendered during the Compensation Period is the amount of \$194,802.16 plus expenses of \$2,129.30.

A. Time, Nature and Extent of Services Rendered, Results Obtained and Other Related Factors

27. The foregoing summary, together with the Exhibits annexed hereto, detail the time, nature and extent of the professional services E&Y LLP rendered for the benefit of the Debtors during the Compensation Period. The total number of hours expended, 432.0, reveals the time devoted to the Debtors' chapter 11 cases on a wide spectrum of issues which have arisen in these cases during the Compensation Period.

B. Novelty and Difficulty of Issues Presented

28. The issues which have arisen in these cases during the Compensation Period demanded a

high level of skill and competency. E&Y LLP spent considerable time and resources providing the Services to the Debtors.

C. Skill Requisite to Perform Services Properly

In rendering services to the Debtors, E&Y LLP demonstrated substantial skill and expertise in the areas of financial auditing and tax, particularly with respect to chapter 11 debtors.

D. Preclusion from Other Employment Due to Acceptance of Case

E&Y LLP's representation of the Debtors in these chapter 11 cases did not preclude it from accepting other engagements.

E. Customary Fees

29. E&Y LLP does not hold any retainers. E&Y LLP submits that its compensation structure is fair and reasonable in light of industry practice, market rates both inside and outside of chapter 11 cases, and E&Y LLP's experience in reorganizations and the importance of the work to these cases.

F. Whether Fee is Fixed or Contingent

30. The amount requested is consistent with the fee which E&Y LLP would charge its clients in other non-contingent, bankruptcy and commercial engagements.

G. Time Limitations Imposed by Client or Other Circumstances

31. The circumstances in these cases occasionally imposed time constraints on E&Y LLP due to the necessity for rapid resolution of significant issues.

H. Experience, Reputation and Ability of Professionals

32. E&Y LLP is an established accounting firm and its members and associates working on these chapter 11 cases are experienced in matters of this kind and well known to bankruptcy courts throughout the nation.

I. “Undesirability” of Case

33. This case is not undesirable. E&Y LLP believes that it is privileged to have the opportunity to represent the Debtors and work before this Court in this proceeding.

J. Nature and Length of Professional Relationship to Client

34. Since E&Y LLP’s engagement by the Debtors, E&Y LLP has represented solely the Debtors in these cases.

K. Awards in Similar Cases

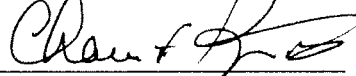
35. The amount requested by E&Y LLP is reasonable in terms of awards in cases of similar magnitude and complexity. The compensation which E&Y LLP requests comports with the mandate of the Bankruptcy Code, which directs that services be evaluated in light of comparable services performed in non-bankruptcy cases in the community. The total fees requested by E&Y LLP, \$194,802.16, reflects an average hourly rate of \$450.93 for 432 total hours of service. Considering the complexity of the issues addressed during the Compensation Period, this rate is entirely appropriate. The costs for which E&Y LLP seeks reimbursement were necessarily incurred as a result of this engagement. Therefore, such costs are not implicit in E&Y LLP’s hourly rates.

[THIS SPACE INTENTIONALLY LEFT BLANK]

WHEREFORE, E&Y LLP respectfully requests the Court to enter an order (i) awarding E&Y LLP the sum of \$194,802.16 as interim compensation for services rendered, and \$2,129.30 as interim reimbursement for actual and necessary expenses incurred during the course of the Compensation Period; (ii) authorizing and directing the Debtors to pay E&Y LLP any such allowed amounts that have not been paid thus far under the Monthly Fee Statements for the Compensation Period; and (iii) granting such other and further relief as the Court deems appropriate.

Dated: March 15, 2010
Richmond, Virginia

Respectfully submitted,



ERNST & YOUNG LLP
Charles F. Phillips, III
Partner

Dated: March 17, 2010
Richmond, Virginia

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
Gregg M. Galardi, Esq.
Ian S. Fredericks, Esq.
P.O. Box 636
Wilmington, Delaware 19899-0636
(302) 651-3000

- and -

SKADDEN, ARPS, SLATE, MEAGHER &
FLOM, LLP
Chris L. Dickerson, Esq.
155 North Wacker Drive
Chicago, Illinois 60606
(312) 407-0700

- and -

MCGUIREWOODS LLP

/s/ Douglas M. Foley .
Dion W. Hayes (VSB No. 34304)
Douglas M. Foley (VSB No. 34364)
One James Center
901 E. Cary Street
Richmond, Virginia 23219
(804) 775-1000

Counsel for Debtors and Debtors
in Possession

Exhibit A
Certification by Charles F. Phillips, III

UNITED STATES BANKRUPTCY COURT
EASTERN DISTRICT OF VIRGINIA
RICHMOND DIVISION

In re:)
)
CIRCUIT CITY STORES, INC., et. al.,¹) Case No 08-35653 (KRH)
)
)
Debtors.) Jointly Administered

CERTIFICATION BY CHARLES F. PHILLIPS, III

I have been designated by Ernst & Young LLP (“**E&Y LLP**” or the “**Applicant**”) as the professional with responsibility in these cases for compliance with the “Guidelines for Fee Applications for Professionals in the Eastern District of Virginia in Bankruptcy Cases” (the “**Guidelines**”).

I have read the Applicant's fifth interim application for compensation and reimbursement of expenses (the “**Application**”). I believe the Application complies with the Guidelines, and the fees and expenses sought fall within the Guidelines, except as specifically noted in this certification and described in the application.

The fees and expenses sought are billed at rates in accordance with practices customarily employed by the Applicant and generally accepted by the Applicant’s clients.

In seeking reimbursement for the expenditures described on Exhibit D to the Application, the Applicant is seeking reimbursement only for the actual expenditure and has not marked up the

¹ The Debtors and the last four digits of their respective taxpayer identification numbers are as follows: Circuit City Stores, Inc. (3875), Circuit City Stores West Coast, Inc. (0785), InterTAN, Inc. (0875), Ventoux International, Inc. (1838), Circuit City Purchasing Company, LLC (5170), CC Aviation, LLC (0841), CC Distribution Company of Virginia, Inc. (2821), Circuit City Properties, LLC (3353), Kinzer Technology, LLC (2157), Abbott Advertising Agency, Inc. (4659), Patapsco Designs, Inc. (6796), Sky Venture Corp. (0311), Prahs, Inc. (n/a), XSStuff, LLC (9263), Mayland MN, LLC (6116), Courchevel, LLC (n/a), Orbyx Electronics, LLC (3360), and Circuit City Stores PR, LLC (5512). The address for Circuit City Stores West Coast, Inc. is 9250 Sheridan Boulevard, Westminster, Colorado 80031. For all other Debtors, the address is 9950 Mayland Drive, Richmond, Virginia 23233.

actual cost to provide a profit or to recover the amortized cost of investment in staff time or equipment or capital outlay (except to the extent that the Applicant has elected to charge for in-house photocopies and outgoing facsimile transmissions at the maximum rates permitted by the Guidelines).

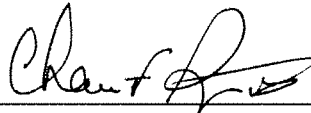
In seeking reimbursement for any service provided by a third party, the Applicant is seeking reimbursement only for the amount actually paid by the Applicant to the third party.

By this certification, the Applicant does not waive or release any rights or entitlements it has under the orders of this Court approving the Applicant's retention by the Debtors and pursuant to the terms of the engagement letters between the Applicant and the Debtors attached as exhibits to the Debtors' applications to employ and retain E&Y LLP or affidavits in support thereof.

I declare under penalty of perjury that the foregoing is true and correct.

Executed, this 15 day of March, 2010 at Richmond, Virginia.

By:

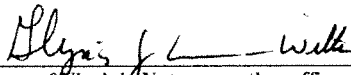


Name: Charles F. Phillips, III
Title: Partner

City/County of Richmond

State/Commonwealth of Virginia

Acknowledged and sworn to before me this 15 day of March, 2010



Signature of Virginia Notary or other officer authorized to administer oaths

March 31, 2011
Expiration Date

238631
Notary Registration Number (or official title if not a notary)

Exhibit B
Summary of Fees by Individual Professional

Professional	Title	Hourly Rate	Hours	Fees
Ander,LuAnne (US012753075)	Manager-Grade 3	627.20	1.0	627.20
Behrens,William (US012435310)	Senior-Grade 3	420.70	5.1	2,145.57
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	371.00	12.6	4,674.60
Bishop,Jodi B (US011561908)	Manager-Grade 4	469.00	0.5	234.50
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	766.50	6.5	4,982.25
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	843.15	1.0	843.15
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 3	469.00	26.3	12,334.70
Cody,Melissa Suzanne (US012442777)	Senior Manager-Grade 4	619.50	0.4	247.80
Corum,Harold John (US012626359)	Manager-Grade 4	450.10	1.0	450.10
DuBois,Brigit (US012590015)	Manager-Grade 4	450.10	1.0	450.10
DuBois,Brigit (US012590015)	Manager-Grade 4	495.11	1.5	742.67
Filippou,Cheryl Alison (US011170632)	Senior Manager-Grade 2	619.50	1.3	805.35
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	686.00	6.5	4,459.00
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	754.60	4.2	3,169.32
Ford,Narnina (US012440202)	Manager-Grade 4	627.20	19.9	12,481.28
Hedgpeth,Elvin Thomas (US012762068)	Executive Director-Grade 1	709.10	0.7	496.37
Kohl,Robert P (US012039057)	Manager-Grade 1	450.10	1.1	495.11
Larson,Mitchell T (US012647771)	Senior-Grade 3	420.00	0.6	252.00
Long,Charles A (US011485081)	Executive Director-Grade 1	668.50	7.8	5,214.30
Long,Charles A (US011485081)	Executive Director-Grade 1	735.35	6.7	4,926.85
Malik,Natasha (US012472859)	Staff/Assistant-Grade 4	206.50	0.8	165.20
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	95.20	9.0	856.80
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	206.50	102.0	21,063.00
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	227.15	21.0	4,770.15
Owen,Karen (US011295818)	Staff/Assistant-Grade 1	152.60	1.0	152.60
Owen,Karen (US011295818)	Staff/Assistant-Grade 1	167.86	1.0	167.86
Park,Dolly J (US012003882)	Partner/Principal-Grade 1	630.00	2.3	1,449.00
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	665.00	17.6	11,704.00
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	731.50	2.0	1,463.00
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4	619.50	11.1	6,876.45
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4	681.45	0.5	340.73

Scott,Leila N (US012830524)	Staff/Assistant-Grade 3	122.50	24.8	3,038.00
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	709.10	23.0	16,309.30
Stanley,Brad W. (US012354198)	Senior-Grade 1	280.00	1.0	280.00
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	567.00	3.6	2,041.20
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	717.50	15.6	11,193.00
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	789.25	4.9	3,867.33
Wells,Karen E (US011916690)	Senior Manager-Grade 1	688.80	16.0	11,020.80
Wells,Karen E (US011916690)	Senior Manager-Grade 1	757.68	1.0	757.68
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	567.00	60.8	34,473.60
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	623.70	7.3	4,553.01
Less Travel Fee Reduction				(1,772.75)
Totals		432.0		194,802.16

Exhibit C
Schedule of Fees by Project Category

	<u>Nov-09</u>	<u>Dec-09</u>	<u>Jan-10</u>	<u>Total Fees</u>
Project Category				
(A) Bankruptcy Process/Status Update	2,644.25	-	9,015.62	11,659.87
(B) IRS Account Analysis	27,524.07	14,384.16	4,359.60	46,267.83
(C) IRS Controversy Assistance Affadavit/Engagement Letter/Monthly Fee	23,159.50	19,019.42	4,813.55	46,992.47
(D) Application/Other Administrative Matters	5,459.30	8,092.70	2,454.20	16,006.20
(E) Property Tax Project	20,615.28	13,526.45	26,461.72	60,603.45
(F) InterTan Restructuring	7,450.45	-	4,049.15	11,499.60
(G) Travel	-	3,545.50	-	3,545.50
(H) Less Travel Fee Limitation	-	(1,772.75)	-	(1,772.75)
Net Fees	<u><u>86,852.85</u></u>	<u><u>56,795.48</u></u>	<u><u>51,153.83</u></u>	<u><u>194,802.16</u></u>

Exhibit D
Schedule of Expenses

Emp/Vendor	Rank	Description	Incur Dt	Expenses
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Airfare - Circuit City / IRS Meeting - Philadelphia to Richmond (round trip)	11/20/2009	889.20
Scott, Leila N (US012830524)	Staff/Assistant-Grade 3	Mileage @ \$.55 per mile - Travel from Home to the Circuit City office less my normal commute.\\Smithfield, VA (Home)-Glen Allen, VA (Circuit City	11/23/2009	13.75
Scott, Leila N (US012830524)	Staff/Assistant-Grade 3	Mileage @ \$.55 per mile - Travel from the Circuit City office to home, less the normal commute.\\Glen Allen, VA to Smithfield, VA	11/23/2009	13.75
Long, Charles A (US011485081)	Executive Director-Grade 1	San Mateo County CA - Appeal filing fees	11/24/2009	60.00
Long, Charles A (US011485081)	Executive Director-Grade 1	Tulare County CA - Appeal filing fees	11/24/2009	30.00
Long, Charles A (US011485081)	Executive Director-Grade 1	Stanislaus County CA - Appeal filing fees	11/24/2009	60.00
Long, Charles A (US011485081)	Executive Director-Grade 1	San Francisco County CA - Appeal filing fees	11/24/2009	120.00
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Circuit City/IRS Meeting / Airfare Change fee - needed to get into Richmond earlier for meeting	11/25/2009	150.00
AMERICAN EXPRESS PURCHASING CARD (USA0085343)		Lunch ordered in for IRS meeting - Jeff M., Jon W., Henry S., David R. (Skadden)	12/1/2009	82.95
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Dinner with David R from Skadden - Circuit City/IRS Meeting	12/1/2009	25.05
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Mileage @ \$.55 per mile - Circuit City/IRS Meeting / roundtrip travel\\North Wales PA - Phila Airport	12/1/2009	44.00
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Tolls - Circuit City/IRS Meeting / roundtrip travel\\North Wales PA - Phila airport	12/1/2009	2.50
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Parking at airport - Circuit City/IRS Meeting	12/1/2009	20.00
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Taxi - Circuit City/IRS Meeting\\Richmond airport to EY office	12/1/2009	37.00
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Taxi - Circuit City/IRS Meeting\\EY office to Richmond airport	12/3/2009	36.00
Borowski, Laina Maria (US012590421)	Senior-Grade 3	3 nights hotel stay @ \$181.70 per night related to Michigan property tax appeals process	12/17/2009	545.10
Totals				<u>2,129.30</u>

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Behrens, William (US012435310)	Senior-Grade 3	Henrico county request for modular furniture detail and report update.	10/30/2009	420.7	1.1	462.77	Property Tax Project
Bishop, Jodi B (US011561908)	Manager-Grade 4	Obtain files from storage and review for sales-leaseback issue workpapers.	11/2/2009	469	0.5	234.50	Controversy
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	Discussions with Jeffrey and Charlie regarding Florida Appeals.	11/2/2009	206.5	2.0	413.00	Property Tax Project
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of new notices received (2.1) and updated detailed tracking log (1.9).	11/2/2009	206.5	4.0	826.00	Property Tax Project
		Call with Pinellas County, FL appraiser to discuss settlement options on 2009 petitions. County offered to value F&F over 10 years at 10% and computers over 6 years at 5%. No assets meet that criteria. (1 hr) Call with Palm Beach County, Florida regarding 2009 petitions and explore informal settlement before VAB decision is final. County is taking position stores were operating under normal business conditions on 1-1-09 and no additional depreciation will be given. Draft e-mail to team. (.8 hr) Call with Collier County regarding denial of petition for good cause as a result of petition filed late. Converse with legal counsel for VAB to determine all good cause requests were denied and determine original 2009 TRIM notice was returned and later sent back to Circuit City. Call with Appraiser to determine where original TRIM notice was sent.					
Rash, Jeffrey B (US011862453)	Senior Manager-Grade 4	Obtained copy of return notice from USPS. (1.2 hr)	11/2/2009	619.5	3.0	1,858.50	Property Tax Project
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	review billing summary and approach to month	11/3/2009	665	0.5	332.50	Monthly/Interim Fee Applications
Kohl, Robert P (US012039057)	Manager-Grade 1	Jefferson County CBOE materials to Charlie Long.	11/3/2009	450.1	0.8	360.08	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Follow up w/ Jeff Rash to confirm negotiated reductions in Escambia and Sarasota Counties FL	11/3/2009	668.5	0.3	200.55	Property Tax Project
		Call with Sarasota County Appraiser on settlement offer for 2009 value. Draft e-mail with proposed settlement value and reasons why settlement should be accepted (1 hr). Call with Pinellas County Appraiser on how values were calculated and explain status of assets at 1/1/2009 and explore settlement options (.5 hr)	11/3/2009	619.5	1.5	929.25	Property Tax Project
Rash, Jeffrey B (US011862453)	Senior Manager-Grade 4	Review settlement agreement for Sarasota County, FL location, sign agreement and fax back to appraiser.	11/4/2009	619.5	0.3	185.85	Property Tax Project
		Call with Jeff McDonald; Henry Singleton; Chip Phillips to discuss 5-yr NOL C/B and tax refund opp as well as InterTAN restructuring and w/h tax items	11/5/2009	717.5	0.5	358.75	Controversy
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	NOL call with Jeff M.	11/5/2009	709.1	0.5	354.55	InterTan Restructuring
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Meeting with Scott Vaughn regarding US implications of Canadian amalgamation planning for call with larger group	11/5/2009	567	0.4	226.80	InterTan Restructuring
Tegel, Clifford N (US011689431)	Senior Manager-Grade 4	Discuss InterTAN restructuring w/ Jake; Cliff	11/5/2009	717.5	0.5	358.75	IRS Account Analysis Project
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	reviewed hot interest issue	11/5/2009	688.8	0.5	344.40	Property Tax Project
Wells, Karen E (US011916690)	Senior Manager-Grade 1	Revisions to Florida Appeals notices.	11/5/2009	206.5	2.0	413.00	Property Tax Project
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	Organized new notices as per their urgency	11/5/2009	206.5	1.3	268.45	Property Tax Project
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	Updated tracking spreadsheet for notices received.	11/5/2009	206.5	2.7	557.55	Property Tax Project
More, Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared appeals for FL and CO	11/5/2009	206.5	4.0	826.00	Property Tax Project
		Finalize value agreement for location in Sarasota County and draft e-mail to EY team with results of settlement (.5 hr). Review proposed settlement value from Pinellas County Appraiser and draft e-mail indicating we are not accepting proposed values without additional depreciation applied. (1hr) Call with Martin County Appraiser to discuss affidavit provided and draft e-mail regarding bankruptcy process (1.7 hrs)	11/5/2009	619.5	3.3	2,044.35	Property Tax Project
Rash, Jeffrey B (US011862453)	Senior Manager-Grade 4	Followup review of US implications of Canadian amalgamation planning for call with larger group	11/6/2009	567	1.1	623.70	InterTan Restructuring
Tegel, Clifford N (US011689431)	Senior Manager-Grade 4	Review affidavits for Orange County, FL locations and obtain current year values from Orange County Appraiser web-site	11/6/2009	619.5	0.5	309.75	Property Tax Project
Rash, Jeffrey B (US011862453)	Senior Manager-Grade 4	5 year NOL carryback - conference call with Jeff McDonald and Jon Wilson re: treatment of sale leaseback method change for purposes of preparing 5 year carryback claim.	11/9/2009	630	0.7	441.00	Controversy
Park, Dolly J (US012003882)	Partner/Principal-Grade 1						

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
		Disc on nol schedule provided by jeff and review of schedule to develop to do activity and next steps with jeff in light of new provisions	11/9/2009	665	0.7	465.50	Controversy
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1		11/9/2009	766.5	1.0	766.50	InterTan Restructuring
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	Conference call with PwC regarding Intertan restructuring					InterTan Restructuring
		InterTan restructuring - call with Scott V and Jacob Blank to discuss PwC revised steps; Call with PwC Canada to discuss same	11/9/2009	567	2.1	1,190.70	InterTan Restructuring
Tegel,Clifford N (US011689431)	Senior Manager-Grade 4	InterTAN - Call with Lloyd Sparling and others at PwC as well as Cliff; Jake; and Jon from EY to discuss Canadian restructuring related to w/h tax					
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1		11/9/2009	717.5	1.0	717.50	InterTan Restructuring
		InterTAN - post-PwC call w/ Jake Blank and Cliff Tegel to discuss PwC's potential revamp to the Canadian wind down structure.	11/9/2009	717.5	0.5	358.75	InterTan Restructuring
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	InterTAN - Internal EY call to review and discuss the Canadian winddown structure previously vetted in May so as to be able to discuss potential tweaks to plan w/ PwC	11/9/2009	717.5	1.0	717.50	IRS Account Analysis Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Conference call with Chip Phillips, Jon Wilson, Karen Wells re: 5 year NOL carryback.	11/9/2009	630	0.8	504.00	
Park,Dolly J (US012003882)	Partner/Principal-Grade 1	Conference call with practice office regarding 5 year carryback provision. Additional discussion with Henry Singleton.	11/9/2009	688.8	1.0	688.80	IRS Account Analysis Project
Wells,Karen E (US011916690)	Senior Manager-Grade 1	review billing summary and follow up with Jon W.	11/9/2009	665	0.5	332.50	Monthly/Interim Fee Applications
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	InterTAN - Internal EY call to review and discuss the Canadian winddown structure previously vetted in May so as to be able to discuss potential tweaks to plan w/ PwC					InterTan Restructuring
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	InterTAN - Discussion with Jeff McDonald about possible US tax issues	11/10/2009	717.5	0.5	358.75	InterTan Restructuring
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Monthly fee app - review of time entries	11/10/2009	567	2.0	1,134.00	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Summary and Report consolidation updates	11/10/2009	420.7	2.1	883.47	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 3	Correspondence regarding CO bankruptcies.	11/10/2009	450.1	0.3	135.03	Property Tax Project
Kohl,Robert P (US012039057)	Manager-Grade 1	calls with Jeff McDonald on coordination of SLB claim and NOL carryback from IRS processing side	11/11/2009	709.1	1.5	1,063.65	Controversy
		5 year NOL carryback - conference call with Henry Singleton re: how sale leaseback method change should be accounted for in preparing the 5 year carryback claim.	11/11/2009	630	0.4	252.00	IRS Account Analysis Project
Park,Dolly J (US012003882)	Partner/Principal-Grade 1	Summary and Report - reference updates	11/11/2009	420.7	1.9	799.33	Property Tax Project
Behrens,William (US012435310)	Senior-Grade 3	Reviewed correspondences from C. Long regarding Michigan Tax Tribunal notices for the City of Grandville. Reviewed the Tribunals rules on responding to the respondent for counsel conference.					
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	Correspond with C. Long on respondent's request.	11/11/2009	371	0.5	185.50	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Conversation with Henry regarding 1139 carryback claim	11/12/2009	567	0.8	453.60	Controversy
		review e-mails from Lloyd Sparling (PwC) and Jeff McDonald re: InterTAN restructuring; proposed revised structure; respond to same	11/12/2009	717.5	0.3	215.25	InterTan Restructuring
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review of 1139 forms and data provided by Jeff McDonald	11/12/2009	567	2.0	1,134.00	IRS Account Analysis Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee app - additional review of time entries	11/12/2009	567	1.0	567.00	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Monthly fee app - provide comments to Simone for adjustments	11/12/2009	567	1.1	623.70	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Reviewed correspondences from C. Long regarding Michigan Tax Tribunal notices for the City of Grandville (.3). Reviewed the Tribunals rules on responding to the respondent for counsel conference. (1.4) Correspond with C. Long on respondent's request.					
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	(.3) Updated Michigan tracking log of appeals with new notices (.7).	11/12/2009	371	2.0	742.00	Property Tax Project
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	Made notes regarding status of appeal and next steps. (.3) Review e-mail from Martin County, FL Appraiser indicating 2009 value has been reduced from \$448,518 to \$39,400. Draft e-mail to C. Long and V. More indicating reduction and calculate tax savings for reduce and allow motion.	11/12/2009	371	1.0	371.00	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4						

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
		Multiple calls with Jody Brewster/Dave Robison (Skadden), Jeff McDonald (CC) to consider what factors could delay NOL processing (2.6). Also calls to Tyrone Hicks, IRS to discuss availability for a call to disclose filing actions and any concerns (.4).	11/13/2009	709.1	3.0	2,127.30	Controversy
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Discuss InterTAN restructuring w/ Scott; Cliff	11/13/2009	766.5	0.5	383.25	InterTan Restructuring
Blank, Jacob M (US010964969)	Partner/Principal-Grade 1	Monthly fee app - finalize spreadsheet for review by Foley	11/13/2009	567	1.3	737.10	Monthly/Interim Fee Applications
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Updated Michigan tracking log of appeals with new notices. Made notes regarding status of appeal and next steps.	11/13/2009	371	1.0	371.00	Property Tax Project
Bing, Stephanie Regina (US012679045)	Senior-Grade 3	billing review and email review for Jon - review billing allocation	11/15/2009	665	0.5	332.50	Monthly/Interim Fee Applications
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	Prepared appeals and affidavits for numerous counties	11/15/2009	206.5	5.0	1,032.50	Property Tax Project
More, Vrushi (US012669303)	Staff/Assistant-Grade 4	e-docs; review / send files to e-Docs for records maintenance	11/16/2009	717.5	3.5	2,511.25	BR Process/Status Update
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	cc/ w/ Jeff re: NOL C/B and IRS issues raised	11/16/2009	717.5	0.4	287.00	Controversy
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	respond to Henry Singleton's e-mail re: 5-Year NOL c/b and 382 / COD issues raised by Tyrone of IRS	11/16/2009	717.5	0.6	430.50	Controversy
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	NOL disc on Monday with Henry	11/16/2009	665	0.6	399.00	Controversy
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	Circuit City - ordered IRS transcripts for Karen Wells	11/16/2009	152.6	0.5	76.30	IRS Account Analysis Project
Owen, Karen (US011295818)	Staff/Assistant-Grade 1	Reviewed account checkup	11/16/2009	688.8	2.5	1,722.00	IRS Account Analysis Project
Wells, Karen E (US011916690)	Senior Manager-Grade 1	October billing statement - review of billing allocations provided by Chip	11/16/2009	567	0.7	396.90	Monthly/Interim Fee Applications
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	October billing statement - review of billing package prepared by Pam W. and Glynis H.	11/16/2009	567	1.3	737.10	Monthly/Interim Fee Applications
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Call with Martin County, FL Appraiser to request value stipulation for 2009 appeal settlement and forward document to Vrushi More along with savings achieved and new tax amount, so "reduce & allow" motion can be processed.	11/16/2009	619.5	0.2	123.90	Property Tax Project
Rash, Jeffrey B (US011862453)	Senior Manager-Grade 4	Internal coordination with Henry S. and Chip P. related to IRS activity	11/17/2009	567	0.6	340.20	Controversy
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Review of NOL carryback materials provided by the company	11/17/2009	567	1.8	1,020.60	Controversy
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Update discussion with Jeff M. related to IRS activity and bankruptcy status	11/17/2009	567	0.5	283.50	Controversy
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	NOL disc with Jeff M	11/17/2009	665	0.8	532.00	Controversy
Owen, Karen (US011295818)	Staff/Assistant-Grade 1	Circuit City - ordered additional IRS transcripts for 1139 project	11/17/2009	152.6	0.5	76.30	IRS Account Analysis Project
		begin review of IRS comps, transcripts, and Karen's comps (1.9) - run manual interest comps to show interest on accounts if IRS had offset (1.6) - set up account analysis for manual offset (.6)- begin set up of account analysis to show how IRS processed the tax adjustments & interest (.8)	11/17/2009	627.2	4.9	3,073.28	IRS Account Analysis Project
Ford, Narnina (US012440202)	Manager-Grade 4	Transcript review for AAR project	11/17/2009	688.8	1.5	1,033.20	IRS Account Analysis Project
Wells, Karen E (US011916690)	Senior Manager-Grade 1	Skimmed through new notices received (1.4) and updated tracking log (1.6).	11/17/2009	206.5	3.0	619.50	Property Tax Project
More, Vrushi (US012669303)	Staff/Assistant-Grade 4	research for tax cases associated with void ab initio and section 382 which relate to circuit city's stock position.	11/18/2009	469	0.5	234.50	Controversy
Blatzer, Julia Gibbs (US012365034)	Manager-Grade 3	Review Jon's COD memo to be sent to Jeff at CC; provide redline comments	11/18/2009	717.5	1.0	717.50	Controversy
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	provide outline to Jon and Dan as to responses to IRS comments on NOL c/bs re: 382 potential and COD potential	11/18/2009	717.5	0.8	574.00	Controversy
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Review emails regarding NOL carryback	11/18/2009	665	0.2	133.00	Controversy
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	review documents for carryback issues (.6), review 382 activity (.7) and emails regarding the same (.2)	11/18/2009	665	1.5	997.50	Controversy
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	Preparation of memo related to Section 382 considerations and supporting documents to present to the IRS in conjunction with the NOL carryback potential.	11/18/2009	567	2.9	1,644.30	Controversy
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Preparation of memo related to COD considerations and supporting documents to present to the IRS in conjunction with the NOL carryback potential.	11/18/2009	567	3.3	1,871.10	Controversy
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Review of InterTan emails/ structure in advance of calls	11/18/2009	766.5	1.0	766.50	InterTan Restructuring
Blank, Jacob M (US010964969)	Partner/Principal-Grade 1	Communications with Julia Blatzer, Jon Wilson, and client concerning Form 1139.	11/18/2009	122.5	0.5	61.25	IRS Account Analysis Project
Scott, Leila N (US012830524)	Staff/Assistant-Grade 3						

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Conference call with Jeff M. and Angel W. related to NOL carryback claim	11/18/2009	567	1.0	567.00	IRS Account Analysis Project
Ander,LuAnne (US012753075)	Manager-Grade 3	Make changes to IRS Account Check Up	11/18/2009	627.2	1.0	627.20	IRS Account Analysis Project
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	Teleconference with C. Long and C. Filippou regarding City of Grandville Counsel Conference.	11/18/2009	371	1.3	482.30	Property Tax Project
Filippou,Cheryl Alison (US011170632)	Senior Manager-Grade 2	Circuit City - review materials, conf call with Bing and Long re City of Grandville 2009 PPT	11/18/2009	619.5	0.8	495.60	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared appeals and affidavits for numerous jurisdictions.	11/18/2009	206.5	7.0	1,445.50	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review of 382-6; respond to various e-mails re: 382 / 5-Year NOL C/B from Skadden / CC	11/19/2009	717.5	1.0	717.50	Controversy
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of 1139 procedures and disclosures required with Nicole S.	11/19/2009	567	1.5	850.50	Controversy
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	disc with team regarding tyrone (IRS) disc	11/19/2009	665	0.6	399.00	Controversy
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 3	communications with jon wilson and nichole scott regarding the nol carryback engagement	11/19/2009	469	1.3	609.70	IRS Account Analysis Project
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 3	reading through the emails from circuit city with the information needed to prepare form 1139	11/19/2009	469	1.7	797.30	IRS Account Analysis Project
Scott,Leila N (US012830524)	Staff/Assistant-Grade 3	Made changes to tax year 04 and 05's 1120 in preparation for 1139. complete all computations (1.6) - complete account analysis spreadsheets to illustrate difference in IRS comp & computation to show offsetting before carryback (.8) - run analysis comp to bear out reason for difference in refund amounts (.6) - send to Karen for analysis and review (.2)	11/19/2009	122.5	2.5	306.25	IRS Account Analysis Project
Ford,Narina (US012440202)	Manager-Grade 4	Review Respondents' answers to Petitions (.7). Update Michigan Tracking Log with new notice information and status (2.9). Draft and send C. Long project status report (1.4).	11/19/2009	627.2	3.2	2,007.04	IRS Account Analysis Project
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	Skim Angel's B/S reconciliation schedule re: no COD for 5-yr c/b of nol	11/19/2009	371	5.0	1,855.00	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review 382 memo in advance of IRS meeting	11/20/2009	717.5	0.2	143.50	Controversy
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review new rp issued on 11/20 re: 5-year c/b	11/20/2009	665	1.3	864.50	Controversy
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	prepare new spreadsheet to combine the two interest scenarios (1.7) - revise interest computation on tax year 2007 to correct offset to 2001 (.7)- short call with Karen to discuss the changes (.1)	11/20/2009	717.5	0.3	215.25	IRS Account Analysis Project
Ford,Narina (US012440202)	Manager-Grade 4	Continued AAR analysis (2.). Discussions with practice office regarding 1139 processing.(.5)	11/20/2009	627.2	2.5	1,568.00	IRS Account Analysis Project
Wells,Karen E (US011916690)	Senior Manager-Grade 1	Memo to VPT .2; status update with N. Flagg on SALT BK projects and opportunities for Circuit City .2; Docket review to validate issues and trust status .2	11/20/2009	688.8	2.5	1,722.00	IRS Account Analysis Project
Larson,Mitchell T (US012647771)	Senior-Grade 3	review 1139 activity with Julia	11/20/2009	420	0.6	252.00	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	disc with Jeff on 1139 follow-up	11/22/2009	665	0.5	332.50	Controversy
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	1 hour call with CC, Skadden and E&Y to talk about the approach planned to be taken with IRS in the 12/1 meeting	11/23/2009	665	0.7	465.50	Controversy
Singleton,Henry V. (US012608967)	Executive Director-Grade 1		11/23/2009	709.1	1.0	709.10	Controversy
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	1/2 hour on with Dave Robison and Jeff McDonald discussing the agenda and participation of other CC personnel in the meeting	11/23/2009	709.1	0.5	354.55	Controversy
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	1/2 hour call with Julia Blazer providing guidance on the 1139 preparation with respect to GBC and Telephone Use Credit	11/23/2009	709.1	0.5	354.55	Controversy
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	1/2 hour on preparing a draft agenda for IRS meeting scheduled for 12/1	11/23/2009	709.1	0.5	354.55	Controversy
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	Circuit City - review COD regs for IRS inquiry	11/23/2009	766.5	1.0	766.50	Controversy
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 3	preparing the 1139 and related forms for fy2009's net operating loss discussions with angel williams at circuit city regarding 1139	11/23/2009	469	6.2	2,907.80	IRS Account Analysis Project
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 3	Prepared the 1139 return and supporting attachments.	11/23/2009	469	2.6	1,219.40	IRS Account Analysis Project
Scott,Leila N (US012830524)	Staff/Assistant-Grade 3	Input 1139 date into software (eforms)	11/23/2009	122.5	6.2	759.50	IRS Account Analysis Project
Scott,Leila N (US012830524)	Staff/Assistant-Grade 3		11/23/2009	122.5	3.6	441.00	IRS Account Analysis Project
Park,Dolly J (US012003882)	Partner/Principal-Grade 1	5 year NOL carryback - question from Jeff McDonald re: ability to recoup AMT paid in FY06 & 07 (not subject to 90% limitation)	11/23/2009	630	0.4	252.00	IRS Account Analysis Project

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Ford,Narina (US012440202)	Manager-Grade 4	call with Karen W. to discuss change needed for the account analysis presentation	11/23/2009	627.2	0.3	188.16	IRS Account Analysis Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	Prepare Circuit City Appeal Documents for numerous counties	11/23/2009	95.2	4.0	380.80	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review various emails regarding CC work streams	11/24/2009	665	0.2	133.00	BR Process/Status Update
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 3	reviewing the 1139 and related 1120 forms	11/24/2009	469	3.7	1,735.30	IRS Account Analysis Project
		marking changes to the forms and emailing the revised forms to karen wells for her review	11/24/2009	469	1.3	609.70	IRS Account Analysis Project
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 3	Revisions to 1139 return and supporting attachments.	11/24/2009	122.5	3.0	367.50	IRS Account Analysis Project
Scott,Leila N (US012830524)	Staff/Assistant-Grade 3	Began 1139 processibility review (1.4). Emailed comments to practice office (.4) discussed with Henry Singleton (.2).	11/24/2009	688.8	2.0	1,377.60	IRS Account Analysis Project
Wells,Karen E (US011916690)	Senior Manager-Grade 1	Prepare and mail California appeal documents	11/24/2009	95.2	5.0	476.00	Property Tax Project
Miles,Sonya Stocker (US012465836)	Staff/Assistant-Grade 1	planning for henry's irs meeting with CC	11/25/2009	665	0.7	465.50	Controversy
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	1 and 1/2 hours for call to Dan Rife on 382 issue and reviewing information for that issue and COD issue and putting it into a discussion format for IRS meeting	11/25/2009	709.1	1.5	1,063.65	Controversy
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	1/2 hour to finalize agenda for 12/1/meeting	11/25/2009	709.1	0.5	354.55	IRS Account Analysis Project
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 3	revising the 1139 and related forms for fy2009's net operating loss.	11/25/2009	469	1.0	469.00	Controversy
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review admin activity, billing update	11/25/2009	665	0.4	266.00	Monthly/Interim Fee Applications
		review irs agenda and email exchange (.2), review prep materials (.5)	11/28/2009	665	0.7	465.50	Controversy
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review emails and ensure meeting prep is set for IRS	11/28/2009	665	0.5	332.50	IRS Account Analysis Project
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	Circuit City to review and edit the final deck presentation for the IRS exam meeting.	11/30/2009	709.1	1.0	709.10	Controversy
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Prepare slide deck for meeting with the IRS on 12/1 related to 5 year NOL carryback	11/30/2009	567	2.7	1,530.90	Controversy
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Prepare supporting materials to present to IRS during NOL meeting	11/30/2009	567	2.1	1,190.70	Controversy
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 3	Communications with Karen Wells and Nichole Scott regarding changes to the Form 1139 (1.0) and reviewing those changes (2.0)	11/30/2009	469	3.0	1,407.00	IRS Account Analysis Project
Scott,Leila N (US012830524)	Staff/Assistant-Grade 3	Made changes to the Form 1139 and related attachments	11/30/2009	122.5	2.0	245.00	IRS Account Analysis Project
Wells,Karen E (US011916690)	Senior Manager-Grade 1	TCRMS -1139 process consulting.	11/30/2009	688.8	0.5	344.40	IRS Account Analysis Project
		Reviewed Vrushali's email on missed TX/Harris ARB hearings; drafted email response on documentation to pull and potential next steps to protest	11/30/2009	619.5	0.4	247.80	Property Tax Project
Cody,Melissa Suzanne (US012442777)	Senior Manager-Grade 4	Meeting with IRS (Audit Team Manager, Team coordinator and Counsel) to go over FY 2009 loss composition and present information and analyses to support a compliant return that should support the loss carryback process without any need to hold back any amounts.	11/30/2009	619.5	0.4	247.80	Property Tax Project
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	Debrief with Jeff M., Jon W. and Skadden regarding meeting with the IRS	12/1/2009	709.1	2.0	1,418.20	Controversy
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	closing meeting with jeff m. and henry singleton regarding IRS meeting	12/1/2009	709.1	1.0	709.10	Controversy
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	Incorporate edits into slide deck for meeting with the IRS on 12/1 related to 5 year NOL carryback	12/1/2009	665	1.5	997.50	Controversy
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	related to 5 year NOL carryback	12/1/2009	567	1.3	737.10	Controversy
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Debrief meeting with IRS the company's position related to the 5 year NOL carryback - Jeff M (CC), Henry S (EY), Dave R (Skadden)	12/1/2009	567	1.5	850.50	Controversy
		Meeting with IRS to brief them on the company's position related to the 5 year NOL carryback - Jeff M (CC), Henry S (EY), Dave R (Skadden), Tyrone H. (IRS), Jeff W. (IRS) and Bill W. (IRS)	12/1/2009	567	2.0	1,134.00	Controversy
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Additional review of Form 1139 based on Nichole S. revisions	12/1/2009	469	3.0	1,407.00	IRS Account Analysis Project
Blatzer,Julia Gibbs (US012365034)	Manager-Grade 3	Review of Form 1139 for 5 year NOL carryback claim	12/1/2009	469	3.0	907.20	IRS Account Analysis Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4		12/1/2009	567	1.6		

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Circuit City for travel to and from Richmond, VA for meetings with IRS (Audit Team Manager, Team coordinator and Counsel) to go over FY 2009 loss composition and present information and analyses to support a compliant return that should support the loss carryback process without any need to hold back any amounts. call with Karen W. to discuss revising the account analysis spreadsheet (.5); revise spreadsheet based on conversation with Karen W. (1.0)	12/1/2009	709.1	5.0	3,545.50	Travel
Ford, Narnina (US012440202)	Manager-Grade 4	Review COD issue related to Circuit City carryback claim	12/1/2009	627.20	1.5	940.80	IRS Account Analysis Project
Blank, Jacob M (US010964969)	Partner/Principal-Grade 1		12/2/2009	766.5	0.5	383.25	Controversy
Blatzer, Julia Gibbs (US012365034)	Manager-Grade 3	Discussions and emails to team regarding changes to Form 1139 Revisions to 1139 based on comments from Julia B.	12/2/2009	469	2.0	938.00	IRS Account Analysis Project
Scott, Leila N (US012830524)	Staff/Assistant-Grade 3	Circuit City to review with AAR group the 1139 processing coordination and timetable.	12/2/2009	122.5	0.5	61.25	IRS Account Analysis Project
Singleton, Henry V. (US012608967)	Executive Director-Grade 1	Follow up with Richmond team on Orange Co FL Assessor/VAB document reconciliation	12/2/2009	709.1	0.5	354.55	IRS Account Analysis Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Respond to appeal status inquiry and provide updated appeal log to Jeff Knopke	12/2/2009	668.5	0.2	133.70	Property Tax Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Correspondence with FL assessor's office to determine where they were in appeals process.	12/2/2009	668.5	0.2	133.70	Property Tax Project
Stanley, Brad W. (US012354198)	Senior-Grade 1	Review deductibility of liquidation costs authority - send e-mail to Jon Wilson re: same	12/2/2009	280	1.0	280.00	Property Tax Project
Vaughn, Scott D. (US012004058)	Partner/Principal-Grade 1	Conference call regarding potential comp authority filing for securing refund of Canadian taxes	12/2/2009	717.50	0.5	358.75	Controversy
Hedgpeth, Elvin Thomas (US012762068)	Executive Director-Grade 1	Competent authority conf call with Elvin H (EY) and Jeff M. (CC) regarding proposed IRS royalty adjustment	12/3/2009	709.1	0.7	496.37	Controversy
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up correspondence with Jeff M. (CC) and Henry S. (EY) related to 5 year NOL carryback	12/3/2009	567	1.0	567.00	Controversy
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4		12/3/2009	567	1.4	793.80	Controversy
Wells, Karen E (US011916690)	Senior Manager-Grade 1	TCRMS - Review 2nd draft 1139, Application for Tentative Refund. Review of billing information in advance of preparing interim fee application	12/3/2009	688.8	3.0	2,066.40	IRS Account Analysis Project
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	review IRS communication related to refund claim	12/4/2009	567	1.0	567.00	Monthly/Interim Fee Applications
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	review billing for november detail and send to Jon	12/7/2009	665	0.5	332.50	Controversy
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	Mecklenburg County BOE hearing preparation - power of attorney prep	12/7/2009	665	0.5	332.50	Monthly/Interim Fee Applications
Long, Charles A (US011485081)	Executive Director-Grade 1	discussion with singleton on IRS approach	12/7/2009	668.5	0.3	200.55	Property Tax Project
Phillips, Charles F (US012001428)	Partner/Principal-Grade 1	begin review of our interest analysis vs. IRS's interest calculations - create account analysis of the review	12/8/2009	665	0.5	332.50	Controversy
Ford, Narnina (US012440202)	Manager-Grade 4	Data manipulation for exhibits related to Fourth Interim Fee Application	12/8/2009	627.2	2.5	1,568.00	IRS Account Analysis Project
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Mecklenburg County BOE hearing preparation	12/8/2009	567	3.4	1,927.80	Monthly/Interim Fee Applications
Long, Charles A (US011485081)	Executive Director-Grade 1	Data gathering related to Form 1139 NOL carryback filing	12/8/2009	668.5	0.5	334.25	Property Tax Project
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Research on NOL carryback rules for FTCs and other attributes	12/9/2009	567	1.9	1,077.30	Controversy
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Correcting the 1120 original files for the 1139 based on comments from Jon W.	12/9/2009	567	2.4	1,360.80	Controversy
Scott, Leila N (US012830524)	Staff/Assistant-Grade 3	begin review & comparison of my interest comps to IRS interest comps & annotate errors found	12/9/2009	122.5	1.0	122.50	IRS Account Analysis Project
Ford, Narnina (US012440202)	Manager-Grade 4	Mecklenburg County BOE hearing presentation	12/9/2009	627.2	2.0	1,254.40	IRS Account Analysis Project
Long, Charles A (US011485081)	Executive Director-Grade 1	Circuit City PP Appeals: correspond with CF and CL; called Grandville	12/9/2009	668.5	0.5	334.25	Property Tax Project
Bing, Stephanie Regina (US012679045)	Senior-Grade 3	Reviewed new notices received from various jurisdictions	12/9/2009	371	0.5	185.50	Property Tax Project
More, Vrushi (US012669303)	Staff/Assistant-Grade 4	Revisions to Form 1139 NOL carryback forms	12/9/2009	206.5	3.0	619.50	Property Tax Project
Wilson, Jonathan B (US012003115)	Senior Manager-Grade 4	Additional revisions to Form 1139	12/10/2009	567	3.7	2,097.90	Controversy
Scott, Leila N (US012830524)	Staff/Assistant-Grade 3	Review e-mail from Vrushi More that contains decision from Volusia County VAB and respond to Vrushi with reason why request for reduction was denied at VAB hearing and next steps involved in the appeal process.	12/10/2009	122.5	0.5	61.25	IRS Account Analysis Project
Rash, Jeffrey B (US011862453)	Senior Manager-Grade 4		12/10/2009	619.5	0.5	309.75	Property Tax Project

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prioritized new notices received (1.9); updated status log for correspondence received and new notices (3.8) and provided status updates to team (1.3)	12/10/2009	206.5	7.0	1,445.50	Property Tax Project
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	Reply to Jeff McDonald's emails for suggested course of action to bring control to the examination team pursuing areas with little potential and how to make sure this activity does not hold up the refund.	12/11/2009	709.1	1.0	709.10	Controversy
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Update communications to Jeff M and Henry S. related to NOL carryback	12/11/2009	567	0.8	453.60	Controversy
Wells,Karen E (US011916690)	Senior Manager-Grade 1	TCRMS finalized 1139 processibility review - prep'd transmittal letter, sent 1139 to IRS. Emails to practice office.	12/11/2009	688.8	2.0	1,377.60	IRS Account Analysis Project
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	Follow up on the 1139 processing with Karen Wells and advising Jeff McDonald and others expected delivery to IRS will be Monday set up new modules to mirror IRS comp & run netting as IRS did - annotate effect of IRS errors	12/11/2009	709.1	0.5	354.55	IRS Account Analysis Project
Ford,Narnina (US012440202)	Manager-Grade 4	Revisions to Fourth Interim Fee Application	12/11/2009	627.2	1.5	940.80	IRS Account Analysis Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4		12/11/2009	567	2.3	1,304.10	Monthly/Interim Fee Applications
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review billing submission and signature sign-off process for court	12/14/2009	665	0.5	332.50	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Final adjustments/signatures/etc. to the Interim Fee Application	12/14/2009	567	1.6	907.20	Monthly/Interim Fee Applications
Scott,Leila N (US012830524)	Staff/Assistant-Grade 3	Review of new property tax notices received from CC (2.3) and updating the notice log (2.7)	12/14/2009	122.5	5.0	612.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared appeals notices and affidavits for various jurisdictions	12/14/2009	206.5	5.0	1,032.50	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up on 1139 processing (.4); communications regarding the same (.4)	12/15/2009	567	0.8	453.60	IRS Account Analysis Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Called various State authorities regarding outstanding notices	12/15/2009	206.5	2.0	413.00	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	update reviews and email updates with henry singleton	12/16/2009	665	0.5	332.50	Controversy
Corum,Harold John (US012626359)	Manager-Grade 4	Los Angeles and Orange County appeal inquiries	12/16/2009	450.1	0.5	225.05	Property Tax Project
Corum,Harold John (US012626359)	Manager-Grade 4	Los Angeles and Orange County e-mail correspondence	12/17/2009	450.1	0.5	225.05	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Communications with Jeffrey Rash, Charles Long, John Corum regarding the appeal process.	12/17/2009	206.5	2.0	413.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Reviewed new notices received (2.1) and logged notices into tracking spreadsheet (2.4)	12/17/2009	206.5	4.5	929.25	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared appeals notices for various jurisdictions	12/17/2009	206.5	1.5	309.75	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4	Respond to e-mails from Vrushali More regarding request for information on RCN for Duval County, FL stores. Review hearing notices for Orange County, FL VAB hearings and request affidavits be provided to Orange County.	12/18/2009	619.5	0.3	185.85	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared and filed appeals in numerous jurisdictions	12/21/2009	206.5	8.0	1,652.00	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Correspondence with Karen Wells regarding Form 1139 processing	12/22/2009	567	0.6	340.20	Controversy
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	November billing statement - email billing statement to Foley for review	12/22/2009	567	0.3	170.10	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	November billing statement - review time entries	12/22/2009	567	2.4	1,360.80	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	November billing statement - revisions to billing statement	12/22/2009	567	1.4	793.80	Monthly/Interim Fee Applications
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Updated tracking log for new notices received	12/22/2009	206.5	4.3	887.95	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Updated files for copies of notices and responses	12/22/2009	206.5	3.7	764.05	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review November billing packing before sending out	12/23/2009	567	0.7	396.90	Monthly/Interim Fee Applications
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared amended property tax returns for Virginia to claim reduced property tax values	12/23/2009	206.5	8.0	1,652.00	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review InterTAN e-mails from Jeff McDonald	12/23/2009	717.50	0.2	143.50	InterTan Restructuring
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	billing review and documentation (.4), review emails on billing matters (.2) and follow-up on signature for fee submission (.1)	12/28/2009	665.00	0.7	465.50	Monthly/Interim Fee Applications
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared VA property tax appeals (2.7); send to Charlie L. for review (.3)	12/28/2009	206.50	3.0	619.50	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of new notices received (1.3) and input data into tracking log (.7)	1/4/2010	206.50	2.0	413.00	Property Tax Project
Ford,Narnina (US012440202)	Manager-Grade 4	revise comps, comments, spreadsheet, etc. for IRS account analysis and send to Karen W. for review and analysis	1/5/2010	627.20	1.5	940.80	IRS Account Analysis Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review weekly billing info for december billing activity	1/5/2010	665.00	0.5	332.50	Monthly/Interim Fee Applications

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Detailed review of notices received for appeals purposes	1/5/2010	206.50	2.9	598.85	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Update of tracking log for new notices received	1/5/2010	206.50	2.1	433.65	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review 6 amended VA returns	1/6/2010	668.50	1.0	668.50	Property Tax Project
		Numerous phone calls with Randy Scott of Duval County Property Appraiser to discuss 2009 personal property appeals filed and explain detailed appraisal data is not available and discuss settlement proposals with County.					
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4		1/6/2010	619.50	0.5	309.75	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	update with emails and activity (.3), email to henry to follow-up (.2)	1/7/2010	665.00	0.5	332.50	BR Process/Status Update
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	call with Charlie, Jeff K and Jeff Mc re: property tax initiative status and next steps 1.1;	1/7/2010	686.00	1.1	754.60	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Conference call with Jeff McDonald, Jeff Knopke, and Nancy Flagg to discuss next steps with litigation process	1/7/2010	668.50	1.1	735.35	Property Tax Project
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	draft agenda for call with CC team and debtor counsel re: next steps on property tax appeals	1/10/2010	686.00	0.8	548.80	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review and provide McGuire Woods with settlement report - explain content of report	1/10/2010	668.50	0.5	334.25	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review Skadden's draft memo re: NOL c/b re: 382 / CODI issues	1/11/2010	717.50	0.5	358.75	Controversy
		review email on next steps and review email regarding IRS submission	1/11/2010	665.00	0.3	199.50	Controversy
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review billing and email detail for submission for december	1/11/2010	665.00	0.7	465.50	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of December billing statement package	1/11/2010	567.00	0.9	510.30	Monthly/Interim Fee Applications
		December fee application - revisions based on comments from Lars P of Foley	1/11/2010	567.00	1.2	680.40	Monthly/Interim Fee Applications
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	draft agenda for call with CC team and debtor counsel re: next steps on property tax appeals	1/11/2010	686.00	1.6	1,097.60	Property Tax Project
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	Meeting with Charlie Long and Cheryl Filippo regarding the Michigan 2009 personal property appeals. Meeting was to discuss next steps for our scheduled Counsel Conference call with the City of Grandville's Representative. Counsel Conference was held on January 12, 2010.	1/11/2010	371.00	0.3	111.30	Property Tax Project
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	conference call with Jake Blank to discuss his comments on Skadden's NOL c/b memo	1/12/2010	717.50	0.5	358.75	Controversy
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Review of Intertan materials (.5) and correspondence with Scott Vaughn regarding the same (.5)	1/12/2010	766.50	1.0	766.50	InterTan Restructuring
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1						
Wells,Karen E (US011916690)	Senior Manager-Grade 1	IRS follow-up on status of Form 1139 tentative refund processing. Review on the interest application analysis on the 2008 1139 carryback and 2004/2006 audit over-assessments, providing 2009 1139 to insolvency issue	1/12/2010	688.80	0.5	344.40	IRS Account Analysis Project
Singleton,Henry V. (US012608967)	Executive Director-Grade 1		1/12/2010	709.10	1.0	709.10	IRS Account Analysis Project
		finalize draft agenda for client and counsel call and send to charlie long .6; agenda review discussion with charlie long .4; email reply to jeff mcdonald re: administrative appeal requirements in BK .4	1/12/2010	686.00	1.4	960.40	Property Tax Project
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	Send agenda to Circuit City to use in call with McGuire Woods to discuss next steps in the administrative appeal and Omni-37 objection process	1/12/2010	668.50	0.5	334.25	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Prepare draft agenda w/ Nancy Flagg for call with McGuire Woods and Circuit City to discuss next steps in the administrative appeal and Omni-37 objection process	1/12/2010	668.50	1.0	668.50	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Circuit City - prepare and attend call with City of Grandville on property tax appeal filed.	1/12/2010	619.50	0.5	309.75	Property Tax Project
Filippou,Cheryl Alison (US011170632)	Senior Manager-Grade 2						
		Call with Fran Beach and Randy Scott with Duval County, FL to discuss personal property petitions filed. Explain that RCN was prepared for testimony before Bankruptcy Court and not local jurisdiction. Also, discuss settlement at EY RCN number due to Duval County not filing a timely petition with US Bankruptcy Court.	1/12/2010	619.50	0.5	309.75	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4						

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Bing,Stephanie Regina (US012679045)	Senior-Grade 3	Meeting with Charlie Long and Cheryl Filippo regarding the Michigan 2009 personal property appeals. Meeting was to discuss next steps for our scheduled Counsel Conference call with the City of Grandview	1/12/2010	371.00	1.0	371.00	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	le's Representative. Counsel Conference was held on January 12, 2010.	1/12/2010	206.50	3.0	619.50	Property Tax Project
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	Review and reply to various property tax notices (1.7). Exchanged emails with Charlie, Jeff Rash, Jeff Knopke to discuss the appeal process and further action (1.3)	1/13/2010	686.00	0.3	205.80	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	call with client to discuss BK tax issues	1/13/2010	717.50	0.8	574.00	Controversy
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	review / comment on Skadden's NOL C/b memo to be sent to IRS	1/13/2010	766.50	0.5	383.25	Controversy
Singleton,Henry V. (US012608967)	Executive Director-Grade 1	Review of Skadden memo related to IRS issues	1/13/2010	709.10	1.5	1,063.65	Controversy
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Call with Jeff McDonald to discuss legal memos for CODI and 382, 1139 processing and coordination with Insolvency unit, walk through scenarios for payment application analysis prepared to show differences if IRS reapplied the payments.	1/13/2010	206.50	3.0	619.50	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Called various State authorities to ask questions related to appeal process; returned calls regarding the same	1/14/2010	717.50	0.5	358.75	InterTan Restructuring
Long,Charles A (US011485081)	Executive Director-Grade 1	re: InterTAN restructure	1/14/2010	668.50	0.5	334.25	Property Tax Project
DuBois,Brigit (US012590015)	Manager-Grade 4	Discuss Oregon and Washington Assessment Appeals process for follow up w/ Brigit DuBois	1/14/2010	450.10	0.2	90.02	Property Tax Project
DuBois,Brigit (US012590015)	Manager-Grade 4	Washington-Benton County - 1 Richland store: review forwarded message from assessor, call to assessor	1/14/2010	450.10	0.4	180.04	Property Tax Project
DuBois,Brigit (US012590015)	Manager-Grade 4	Oregon-Multnomah County - 2 Portland stores: review forwarded message from assessor, call to assess and discuss need to perfect appeals, email status and POA for client sig to Charlie	1/14/2010	450.10	0.4	180.04	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Oregon-Washington County - 1 Tigard store: review forwarded message from assessor, call to assessor and discuss need to perfect appeals, status of CC and store, email status and POA for client sig to Charlie	1/14/2010	206.50	1.6	330.40	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Review of tracking log and correspondence regarding same	1/14/2010	206.50	2.4	495.60	Property Tax Project
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Preparation of detailed summary sheet at the clients request to provide him the details on the appeal process so far.	1/15/2010	717.50	0.5	358.75	InterTan Restructuring
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	call with circuit city tax team and their counsel to discuss next steps on property tax appeals	1/15/2010	686.00	1.3	891.80	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Call with McGuire Woods and Circuit City to discuss next steps in the administrative appeal and Omni-37 objection process	1/15/2010	668.50	1.2	802.20	Property Tax Project
Malik,Natasha (US012472859)	Staff/Assistant-Grade 4	Updating CC property tax log for new notices/tax bills received.	1/15/2010	206.50	0.8	165.20	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Reviewed new notices and logged them into tracking spreadsheet	1/15/2010	206.50	2.0	413.00	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Submit emails to edocs for document retention	1/18/2010	623.70	1.3	810.81	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	review PwC's latest InterTAN restructuring slides; compare to previous slides re: CN / US tax impacts of reorg in advance of call with CC / Skadden / PWC / Oslers	1/18/2010	789.25	1.0	789.25	InterTan Restructuring
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Participate on cc w/ Skadden; Gilardi; Fredericks; Levy and CC J. McDonald; Mosier; Marcum; and PwC L. Sparling; and Oslers'	1/18/2010	789.25	1.0	789.25	InterTan Restructuring
Blank,Jacob M (US010964969)	Partner/Principal-Grade 1	Murray to discuss InterTAN reorg proposed step by step plan	1/18/2010	843.15	1.0	843.15	InterTan Restructuring
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	Circuit City - conference call related to Intertan unwind	1/18/2010	754.60	0.6	452.76	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	call with Charlie L. to document call with counsel of last week	1/18/2010	735.35	1.1	808.89	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Meeting with Nancy Flagg to debrief and document our call of 1/15 w/ Circuit City and McGuire Woods regarding next steps in the administrative appeal and litigation processes	1/18/2010	227.15	3.0	681.45	Property Tax Project
		Review of new notices received (1.4) and updated appeal tracking log as required (1.6)					

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	review charlie long's draft of mcguire woods' comments re: next property tax steps and comment	1/19/2010	754.60	0.7	528.22	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Spoke to various jurisdictions to discuss appeal process and county requirements.	1/19/2010	227.15	2.3	522.45	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	disc with jon on phone follow-up with jeff, review next steps and emails on next activities	1/20/2010	731.50	0.5	365.75	BR Process/Status Update
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Update call with Jeff McDonald to discuss NOL c/b; IRS audit; claims status; and other related tax issues	1/20/2010	789.25	2.3	1,815.28	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Update call with Jeff M, Scott V., and Nancy F. on tax issues associated with bankruptcy	1/20/2010	623.70	2.0	1,247.40	BR Process/Status Update
Flagg,Nancy A. (US011940912)	Executive Director-Grade 1	call with Jeff McDonald to review status of following BK tax issues: amended state returns on heels of IRS audit and suggested potential liability limitation if states failed to file timely claims, IRS employment tax audit and interest implications of \$2M excess holdback, cover letter for 2010 property tax renditions assuming 2009 final; admin appeal deadlines and if stayed in BK (2.1); draft 2010 property tax cover letter as efficient form for reporting zero liab (.8)	1/20/2010	754.60	2.9	2,188.34	BR Process/Status Update
Wells,Karen E (US011916690)	Senior Manager-Grade 1	Provided additional information for Henry regarding the IRS interest charges vs. earlier year offsets.	1/20/2010	757.68	1.0	757.68	IRS Account Analysis Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Finalize 1/15 call notes and distribute to Circuit City team	1/20/2010	735.35	0.5	367.68	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Email correspondence with Charlie Long regarding property tax project status	1/20/2010	227.15	1.0	227.15	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared oregon appeals and affidavits	1/20/2010	227.15	2.0	454.30	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Follow up with Nancy F. and Henry S regarding IRS interest netting	1/21/2010	623.70	0.8	498.96	IRS Account Analysis Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Follow up with jurisdictions on status of appeals process	1/21/2010	227.15	2.0	454.30	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared summary log for Jeff Knopke (Client) of all open notices review interest issue for singleton (.3), review email and respond (.2)	1/21/2010	227.15	1.7	386.16	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	respond to Jeff McDonald's e-mail Q re: mechanics of 382 to 5% s/hs and impact on 5-year c/b	1/22/2010	731.50	0.5	365.75	Controversy
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	Preparation of appeals for various jurisdictions	1/22/2010	789.25	0.3	236.78	Controversy
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	emails re: Oregon appeals; calls to assessors and email status	1/22/2010	227.15	1.0	227.15	Property Tax Project
DuBois,Bright (US012590015)	Manager-Grade 4	update to Vrushali M. and Charlie L.	1/25/2010	495.11	0.3	148.53	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	review final decree, and email update	1/26/2010	731.50	0.5	365.75	BR Process/Status Update
Owen,Karen (US011295818)	Staff/Assistant-Grade 1	Circuit City - obtained IRS transcripts for Karen Wells	1/26/2010	167.86	0.5	83.93	IRS Account Analysis Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Review Michigan Tax Tribunal correspondence and document files for Stephanie Bing's review	1/26/2010	735.35	0.2	147.07	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Calls to Monterey County CA, Spartanburg County SC, Denver County, CO regarding assessment negotiation settlements	1/26/2010	735.35	0.3	220.61	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Exchanged emails with Sonya M, Jeff K and Charlie L on various appeal matters	1/26/2010	227.15	1.7	386.16	Property Tax Project
Owen,Karen (US011295818)	Staff/Assistant-Grade 1	Circuit City - review of IRS transcripts	1/27/2010	167.86	0.5	83.93	IRS Account Analysis Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Prepare for call with Dan Blanks to determine settlement with a Beth Weller represented taxing authority and establish communication protocols for settlements (1.1); review outstanding appeals database to confirm status (.5)	1/27/2010	735.35	1.6	1,176.56	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Calls to Spartanburg County and Charleston County SC regarding assessment negotiation settlements	1/27/2010	735.35	0.3	220.61	Property Tax Project
DuBois,Bright (US012590015)	Manager-Grade 4	Review data submitted with returns and basis for valuations. Calls to and from Oregon assessors re: 2009 values on appeals and submission of POAs. Begin negotiations to settle appeal with Jackson County assessor.	1/27/2010	495.11	1.2	594.13	Property Tax Project
Phillips,Charles F (US012001428)	Partner/Principal-Grade 1	email with henry on next steps (.3), follow-up on interest discussions with henry and jeff (.2)	1/28/2010	731.50	0.5	365.75	Controversy
Long,Charles A (US011485081)	Executive Director-Grade 1	Work with Jeff Rash regarding contacting FL assessment jurisdictions to have them sign claims affidavits	1/28/2010	735.35	0.1	73.54	Property Tax Project

Exhibit E
Chronological Detail of Services Rendered

<u>Emp/Vendor</u>	<u>Title</u>	<u>Descr</u>	<u>Incur Dt</u>	<u>Agreed Rate</u>	<u>Hours</u>	<u>Fees @ Rate</u>	<u>Breakdown</u>
Long,Charles A (US011485081)	Executive Director-Grade 1	Provide Jeff Rash with instructions as to following up with Florida assessment jurisdictions to verify (1) reduced claim amounts and (2) identify the original claimant for the jurisdiction	1/28/2010	735.35	0.6	441.21	Property Tax Project
Long,Charles A (US011485081)	Executive Director-Grade 1	Call and follow up on action items with Dan Blanks and Sarah Boehm of McGuire Woods and Jeff McDonald of Circuit City to discuss strategy of settling Omni 37 objection property tax assessments	1/28/2010	735.35	1.4	1,029.49	Property Tax Project
Rash,Jeffrey B (US011862453)	Senior Manager-Grade 4	Call with Charlie Long to discuss affidavits being sent to jurisdictions in Florida where settlements were reached and reason for doing so. Discuss information to be obtained when speaking with appraisers who agreed on settlement values.	1/28/2010	681.45	0.5	340.73	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Prepared and filed affidavits for various jurisdictions	1/28/2010	227.15	2.7	613.31	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Spoke to various jurisdictions to discuss appeal status	1/28/2010	227.15	2.3	522.45	Property Tax Project
More,Vrushali (US012669303)	Staff/Assistant-Grade 4	Correspondence with Jeff Knopke on property tax items	1/28/2010	227.15	1.3	295.30	Property Tax Project
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Review of emails and correspondence for inclusion in permanent edcos files	1/29/2010	623.70	2.7	1,683.99	BR Process/Status Update
Wilson,Jonathan B (US012003115)	Senior Manager-Grade 4	Correspondence with Henry S. regarding IRS controversy status	1/29/2010	623.70	0.5	311.85	Controversy
Vaughn,Scott D. (US012004058)	Partner/Principal-Grade 1	respond to 382 carryback concerns relayed by Henry Singleton from the IRS	1/29/2010	789.25	0.3	236.78	Controversy
Long,Charles A (US011485081)	Executive Director-Grade 1	Obtain 2009 tax documents from Smith County TX, calculate the tax differences between the revised and original assessments and provide to Circuit City and McGuire Woods	1/29/2010	735.35	0.6	441.21	Property Tax Project
		Less Travel Fee Reduction				(1,772.75)	Travel
		Totals			432.0	194,802.16	